

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Eileen Navish

(412)793-7000

Extn :1231

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Hills SD	COUNTY : Allegheny	AUN : 103027352
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)	
Less Than or Equal to \$11,999,999	12.0%	Yes <input checked="" type="checkbox"/> No
Between \$12,000,000 and \$12,999,999	11.5%	
Between \$13,000,000 and \$13,999,999	11.0%	
Between \$14,000,000 and \$14,999,999	10.5%	
Between \$15,000,000 and \$15,999,999	10.0%	
Between \$16,000,000 and \$16,999,999	9.5%	
Between \$17,000,000 and \$17,999,999	9.0%	
Between \$18,000,000 and \$18,999,999	8.5%	
Greater Than or Equal to \$19,000,000	8.0%	

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019) ?

Yes ☒ No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$90215164
Ending Unassigned Fund Balance	\$-14000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-15.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒ No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Hills SD	County : Allegheny	AUN Number : 103027352
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100, \$29,158.00 Function 2700, Object 200, \$35,353.00	The health insurance and the retirement expense if greater than the salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is a line item for unexpected expenses during the year that are unknown during the budget process.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The estimated Ending Unassigned Fund Balance is a negative \$14,000,000.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
310 Nonspendable Fund Balance		
320 Restricted Fund Balance		
330 Committed Fund Balance		
340 Assigned Fund Balance		
350 Unassigned Fund Balance	(14,000,000)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>(\$14,000,000)</u>
Estimated Revenues And Other Financing Sources		
000 Revenue from Local Sources	52,039,977	
000 Revenue from State Sources	33,723,334	
000 Revenue from Federal Sources	4,451,853	
000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$90,215,164</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$76,215,164</u>

	Amount
EVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,051,090
6113 Public Utility Really Taxes	44,659
6114 Payments in Lieu of Current Taxes - State / Local	16,685
6140 Current Act 511 Taxes - Flat Rate Assessments	37,957
6150 Current Act 511 Taxes - Proportional Assessments	5,163,077
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,581,222
6500 Earnings on Investments	61,000
6700 Revenues from LEA Activities	34,402
6800 Revenues from Intermediary Sources / Pass-Through Funds	850,219
6910 Rentals	109,666
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	85,000
EVENUE FROM LOCAL SOURCES	\$52,039,977
EVENUE FROM STATE SOURCES	
7110 Basic Education Funding	17,851,775
7160 Tuition for Orphans Subsidy	4,473
7271 Special Education funds for School-Aged Pupils	3,538,943
7311 Pupil Transportation Subsidy	2,225,699
7312 Nonpublic and Charter School Pupil Transportation Subsidy	544,775
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	632,244
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,843
7340 State Property Tax Reduction Allocation	2,359,561
7505 Ready to Learn Block Grant	850,686
7810 State Share of Social Security and Medicare Taxes	978,773
7820 State Share of Retirement Contributions	4,668,562
EVENUE FROM STATE SOURCES	\$33,723,334
EVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,419,550
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	197,851
8519 NCLB, Title VI - Flexibility and Accountability	105,261
8731 ARRA - Build America Bonds	2,104,191
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$4,451,853
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,215,164

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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UN: 103027352 Penn Hills SD

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Est 1 Index (current): 3.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$42,051,100
Amount of Tax Relief for Homestead Exclusions	<u>\$2,359,561</u>
Total Approx. Tax Revenue:	\$44,410,661
Approx. Tax Levy for Tax Rate Calculation:	\$48,915,456
	Allegheny

Total

2018-19 Data

a. Assessed Value	\$1,595,975,649	\$1,595,975,649
b. Real Estate Mills	28.6646	

I. 2019-20 Data

c. 2017 STEB Market Value	\$1,454,841,623	\$1,454,841,623
d. Assessed Value	\$1,599,495,284	\$1,599,495,284
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$45,748,004	\$45,748,004
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$45,748,004	\$45,748,004

II.

(f Total * g)	
i. Base Mills Subject to Index	28.6646
(h / a * 1000) if no reassessment	
(h / (d-e) * 1000) if reassessment	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.32390%	90.32390%
k. Tax Levy Needed	\$48,915,456	\$48,915,456
(Approx. Tax Levy * g)		

l. 2019-20 Real Estate Tax Rate 30.5818

(k / d * 1000)		
m. Tax Levy Generated by Mills	\$48,915,445	\$48,915,445
(l / 1000 * d)		

II.

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,555,884
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,051,090
(n * Est. Pct. Collection)		

UN: 103027352 Penn Hills SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Est 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$42,051,100

\$2,359,561

\$44,410,661

\$48,915,456

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

29.5818

($i * (1 + \text{Index})$)

q. Mills In Excess of Index

1.0000

(if ($l > p$), ($l - p$))

r. Maximum Tax Levy Based On Index

\$47,315,950

\$47,315,950

v. ($p / 1000 * d$)

s. Millage Rate within Index?

No

(If $l > p$ Then No)

t. Tax Levy In Excess of Index

\$1,599,495

\$1,599,495

(if ($m > r$), ($m - r$))

u. Tax Revenue In Excess of Index

\$1,444,726

\$1,444,726

($l * \text{Est. Pct. Collection}$)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$6,431.00

Number of Homestead/Farmstead Properties

11998

11998

Median Assessed Value of Homestead Properties

\$74,100

at 1 Index (current): 3.2%
Calculation Method:
Number of Decimals For Tax Rate Calculation: 4
Approx. Tax Revenue from RE Taxes: \$42,051,100
Amount of Tax Relief for Homestead Exclusions \$2,359,561
Total Approx. Tax Revenue: \$44,410,661
Approx. Tax Levy for Tax Rate Calculation: \$48,915,456
Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,359,561	Lowering RE Tax Rate	\$0	\$2,359,561
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,359,561

CODE

111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homeslead Exclusions	Tax Levy Minus Homeslead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	1,599,495,284	30.5818	48,915,445			90.32390%	
Totals:	1,599,495,284		48,915,445	- 2,359,561	= 46,555,884	X 90.32390%	= 42,051,090

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	37,957
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			37,957
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,032,456
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	504,054
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0100	0.000	276,141
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0100	0.000	350,426
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			5,163,077
Total Act 511, Current Taxes			5,201,034
Act 511 Tax Limit -->	1,454,841,623	X	12
	Market Value		Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged In:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged In:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Allegheny	28.6646	30.5818	6.69%	No	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6155	Current Act 511 Business Privilege Taxes	0.0100	0.0100	0.00%	Yes	3.2%				
6157	Current Act 511 Mercantile Taxes	0.0100	0.0100	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,220,982
1200 Special Programs - Elementary / Secondary	15,100,978
1300 Vocational Education	1,901,635
1400 Other Instructional Programs - Elementary / Secondary	342,376
1500 Nonpublic School Programs	43,024
1800 Pre-Kindergarten	375,550
Total Instruction	\$51,984,545
000 Support Services	
2100 Support Services - Students	2,177,799
2200 Support Services - Instructional Staff	1,715,606
2300 Support Services - Administration	3,351,979
2400 Support Services - Pupil Health	689,254
2500 Support Services - Business	773,746
2600 Operation and Maintenance of Plant Services	7,525,743
2700 Student Transportation Services	7,826,761
2800 Support Services - Central	540,120
2900 Other Support Services	49,562
Total Support Services	\$24,650,570
000 Operation of Non-Instructional Services	
3200 Student Activities	1,038,797
3300 Community Services	122,000
Total Operation of Non-Instructional Services	\$1,160,797
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,019,252
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$12,419,252
Total Estimated Expenditures and Other Financing Uses	\$90,215,164

Amount

119-2020 Final General Fund Budget

EA : 103027352 Penn Hills SD

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Description

000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,633,136
200 Personnel Services - Employee Benefits	10,170,516
300 Purchased Professional and Technical Services	514,240
400 Purchased Property Services	3,600
500 Other Purchased Services	9,143,152
600 Supplies	494,338
700 Property	261,000
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$34,220,982
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,440,846
200 Personnel Services - Employee Benefits	2,139,293
300 Purchased Professional and Technical Services	627,400
500 Other Purchased Services	8,853,839
600 Supplies	22,500
700 Property	17,100
Total Special Programs - Elementary / Secondary	\$15,100,978
1300 Vocational Education	
100 Personnel Services - Salaries	623,020
200 Personnel Services - Employee Benefits	315,369
400 Purchased Property Services	600
500 Other Purchased Services	935,546
600 Supplies	21,600
700 Property	5,500
Total Vocational Education	\$1,901,635
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	20,876
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	26,500
Total Other Instructional Programs - Elementary / Secondary	\$342,376
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	34,290
600 Supplies	8,734
Total Nonpublic School Programs	\$43,024
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	238,216
200 Personnel Services - Employee Benefits	133,334
600 Supplies	4,000
Total Pre-Kindergarten	\$375,550
Total Instruction	\$51,984,545

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,267,163
200 Personnel Services - Employee Benefits	887,454
300 Purchased Professional and Technical Services	3,700
600 Supplies	19,382
800 Other Objects	100
Total Support Services - Students	\$2,177,799
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	741,933
200 Personnel Services - Employee Benefits	530,530
300 Purchased Professional and Technical Services	231,081
400 Purchased Property Services	1,400
500 Other Purchased Services	14,025
600 Supplies	151,637
700 Property	45,000
Total Support Services - Instructional Staff	\$1,715,606
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,500,978
200 Personnel Services - Employee Benefits	1,387,151
300 Purchased Professional and Technical Services	280,800
500 Other Purchased Services	56,850
600 Supplies	12,300
800 Other Objects	113,900
Total Support Services - Administration	\$3,351,979
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	389,674
200 Personnel Services - Employee Benefits	240,355
300 Purchased Professional and Technical Services	52,500
600 Supplies	6,725
Total Support Services - Pupil Health	\$689,254
2500 Support Services - Business	
100 Personnel Services - Salaries	225,736
200 Personnel Services - Employee Benefits	158,216
300 Purchased Professional and Technical Services	46,050
400 Purchased Property Services	194,644
500 Other Purchased Services	4,100
600 Supplies	115,000
800 Other Objects	30,000
Total Support Services - Business	\$773,746
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,847,031
200 Personnel Services - Employee Benefits	1,910,037
300 Purchased Professional and Technical Services	775,000

Amount

2019-2020 Final General Fund Budget

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Description

400 Purchased Property Services	323,400
500 Other Purchased Services	212,000
600 Supplies	1,415,975
700 Property	42,000
800 Other Objects	300
Total Operation and Maintenance of Plant Services	\$7,525,743
2700 Student Transportation Services	
100 Personnel Services - Salaries	29,158
200 Personnel Services - Employee Benefits	35,353
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	250
500 Other Purchased Services	7,363,000
600 Supplies	394,500
Total Student Transportation Services	\$7,826,761
2800 Support Services - Central	
100 Personnel Services - Salaries	233,348
200 Personnel Services - Employee Benefits	153,650
300 Purchased Professional and Technical Services	21,622
400 Purchased Property Services	16,000
500 Other Purchased Services	44,000
600 Supplies	37,500
700 Property	34,000
Total Support Services - Central	\$540,120
2900 Other Support Services	
500 Other Purchased Services	47,762
800 Other Objects	1,800
Total Other Support Services	\$49,562
Total Support Services	\$24,650,570
1000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	492,241
200 Personnel Services - Employee Benefits	244,149
300 Purchased Professional and Technical Services	178,711
500 Other Purchased Services	33,759
600 Supplies	78,762
700 Property	8,375
800 Other Objects	2,800
Total Student Activities	\$1,038,797
3300 Community Services	
300 Purchased Professional and Technical Services	112,000
600 Supplies	10,000
Total Community Services	\$122,000
Total Operation of Non-Instructional Services	\$1,160,797

Description

Amount

5000 Other Expenditures and Financing Uses

5100 ~~Debt Service / Other Expenditures and Financing Uses~~

800 Other Objects

900 Other Uses of Funds

9,474,252

2,545,000

Total Debt Service / Other Expenditures and Financing Uses

\$12,019,252

5900 ~~Budgetary Reserve~~

800 Other Objects

400,000

Total Budgetary Reserve

\$400,000

Total Other Expenditures and Financing Uses

\$12,419,252

TOTAL EXPENDITURES

\$90,215,164

Cash and Short-Term Investments

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund

06/30/2019 Estimate

1

06/30/2020 Projection

1

\$1

\$1

06/30/2019 Estimate

1

06/30/2020 Projection

1

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2019 Estimate

06/30/2020 Projection

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\$1

\$1

\$2

\$2

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

293,787,744

281,868,493

Total General Fund

\$293,787,744

\$281,868,493

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

06/30/2019 Estimate

06/30/2020 Projection

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

06/30/2019 Estimate

06/30/2020 Projection

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

\$293,787,744

\$281,868,493

Total Long-Term Indebtedness

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	11,923,501	11,919,250
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$11,923,501	\$11,919,250
TOTAL INDEBTEDNESS	\$305,711,245	\$293,787,743

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(14,000,000)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$14,000,000)
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$13,600,000)